

## INTRODUCTION

SRI S. M. YAHYA (Minister for Finance).—I beg to move :

“ That leave be granted to introduce the Karnataka Entertainments Tax (Amendment) Bill, 1979.

MADAM DEPUTY SPEAKER.—The question is :—

“ That leave be granted to introduce the Karnataka Entertainments Tax (Amendment) Bill, 1979. ”

*The motion was adopted and leave was granted*

SRI S. M. YAHYA.—I introduce :

“ The Karnataka Entertainments Tax (Amendment) Bill, 1979. ”

MADAM DEPUTY SPEAKER.—The Bill is introduced. \* \*

*Motion to consider*

† SRI S. M. YAHYA.—Motion to consider, I beg to move :

“ That the Karnataka Entertainments Tax (Amendment) Bill, 1979 be taken into consideration. ”

*The question was proposed.*

This is not a money Bill. Recently we have rationalised the policy of film exemption. According to the Act, certain categories of films cannot be given exemption. This year being ‘Children Year’, we would like to give entertainment tax exemption to certain films. Further, there are certain films which would get State and Central awards also. Such films will also be considered to give tax exemption. Some of these categories of films are included in this so that the Government will have power to give tax exemption in certain cases. Recently we have classified the films and for ‘A’ films we have doubled the tax also. This classification is made according to the Censor Board. This is the first time we have taken the Censor Board’s classification, and we would like to discourage violence films, sex films, and so on. This classification is made for the first time in India for which we have doubled the tax also.

There are representations that the ticket rates have gone up to Rs. 7, Rs. 6 and so on. Therefore, the Government is taking power and if need be we can give certain relief. This is a Bill to give wherever possible certain relief; it is not a revenue Bill. To enforce this, no extra staff is necessary. We may give relief especially to Kannada films in places where the population is less than 20,000. In this way we would like to help the Film Industry.

---

\* \* Bill is appended as annexure to this volume.